AMENDMENT TO THE CLAIMS:

The following claim set replaces all prior versions, and listings, of claims in the application:

1-87. (canceled).

88. (previously presented) A film which consists essentially of a polyvalent metal salt of a carboxylic acid which is the reaction product of carboxyl groups of a poly(carboxylic acid) polymer (A) with a polyvalent metal compound (B), wherein the poly(carboxylic acid) polymer (A) is a homopolymer of an α,β-monoethylenically unsaturated carboxylic acid or copolymer of at least two types of α,β-monoethylenically unsaturated carboxylic acids or a mixture of at least two such polymers, wherein said α,β-monoethylenically unsaturated carboxylic acid is selected from the group consisting of acrylic acid, methacrylic acid, itaconic acid, maleic acid, fumaric acid and crotonic acid, wherein the film exhibits a peak ratio (A_{1560}/A_{1700}) of a height A_{1560} of an absorption peak at a wave number of 1560 cm^{-1} to a height A_{1700} of an absorption peak at a wave number of 1700 cm^{-1} as determined by infrared absorption spectrum of the film which is at least 0.25, and wherein the film is soluble in a 1 N aqueous hydrochloric acid solution and/or a 1 N aqueous sodium hydroxide solution at room temperature for 24 hours.

89. (previously presented) The film according to claim 88, wherein the film is the result of a precursor film consisting essentially of said poly(carboxylic acid) polymer (A) and said polyvalent metal compound (B) having a precursor peak ratio (A_{1560}/A_{1700}) of less than 0.25 being exposed to an atmosphere having a relative humidity of at least 20% for a time sufficient to form the polyvalent metal salt of a carboxylic acid by a reaction of the carboxyl groups of the poly(carboxylic acid) polymer (A) with the polyvalent metal compound (B) to achieve the peak ratio (A_{1560}/A_{1700}) of at least 0.25.

90. (previously presented) The film according to claim 89, wherein the film consists essentially of a film layer formed of a mixture of the poly(carboxylic acid) polymer (A) and the polyvalent metal compound (B).

91. (previously presented) The film according to claim 90, wherein the film layer formed of a mixture of the poly(carboxylic acid) polymer (A) and the polyvalent metal compound (B) is in a proportion such that a chemical equivalent of the polyvalent metal compound (B) to the carboxyl groups contained in the poly(carboxylic acid) polymer (A) is at least 0.2.

92. (previously presented) The film according to claim 89, wherein the film consists essentially of multiple layers, and wherein one of the layers (a) is formed from the poly(carboxylic acid) polymer (A) and wherein another layer (b) is formed from the polyvalent metal compound (B) and adjoins the layer (a).

93. (previously presented) The film according to claim 92, wherein one layer (a) formed from the poly(carboxylic acid) polymer (A) and another layer (b) formed from the polyvalent metal compound (B) are alternately and adjoiningly arranged in order of (a)/(b), (b)/(a)/(b) or (a)/(b)/ (a).

94. (previously presented) The film according to claim 92, wherein a chemical equivalent of the total (Bt) of the whole polyvalent metal compound (B) to the total (At) of carboxyl groups contained in the poly(carboxylic acid) polymer (A) based on all adjoining layers (a) and (b) is at least 0.2.

95. (previously presented) The film according to claim 88, wherein the poly(carboxylic acid) polymer (A) prior to reaction with the polyvalent metal compound (B) exhibits an oxygen permeation coefficient of at most 1,000 cm^3 (STP)·μm /(m^2 ·day ·MPa) as measured through a film formed solely of the poly(carboxylic acid) polymer (A) under dry conditions of a temperature of 30°C and a relative humidity of 0%.

96. (previously presented) The film according to claim 88, wherein the polyvalent metal compound (B) is a divalent metal compound.

97. (canceled)

98. (previously presented) The film according to claim 88, which has a thickness of 0.001 μm to 1 mm.

99. (previously presented) The film according to claim 88, which exhibits an oxygen permeation coefficient of at most 1,000 cm^3 (STP)·μm /(m^2 ·day ·MPa) as measured at a temperature of 30°C and a relative humidity of 80%.

100. (previously presented) A packaging material formed from the film according to claim 88.

101. (previously presented) The packaging material according to claim 100, which is in the form of a bag, a sheet, a container or packaging material for heat sterilization.

102. (previously presented) A laminate comprising a support, and a film according to claim 88 on the support.

103. (previously presented) A laminate comprising a film according to claim 88 which has a plastic sheet or film coating on at least one side thereof.

104. (previously presented) A packaging material formed from the laminate according to claim 103.

105. (previously presented) The packaging material according to claim 104, which is in the form of a bag, a sheet, a container or a packaging material for heat sterilization.

106–131. (cancelled)

132. (previously presented) A process for forming a film according to claim 88, the process comprising

(1) forming a precursor film layer which consists essentially of a poly(carboxylic acid) polymer (A), and a polyvalent metal compound (B), wherein the poly(carboxylic acid) polymer (A) is a homopolymer of an α,β-monoethylenically unsaturated carboxylic acid or copolymer of at least two types of α,β-monoethylenically unsaturated carboxylic acids or a mixture of at least two such polymers, wherein said α,β-monoethylenically unsaturated carboxylic acid is selected from the group consisting of acrylic acid, methacrylic acid, itaconic acid, maleic acid, fumaric acid and crotonic acid, and wherein the precursor film layer exhibits a peak ratio (A_{1560}/A_{1700}) of a height A_{1560} of an absorption peak at a wave number of 1560 cm^{-1} to a height A_{1700} of an absorption peak at a wave number of 1700 cm^{-1} as determined by infrared absorption spectrum which is less than 0.25; and thereafter

(2) exposing the precursor film formed according to step (1) to an atmosphere having a relative humidity of at least 20% for a time sufficient to form a polyvalent metal salt of a carboxylic acid by reaction of the carboxyl groups of the poly(carboxylic acid) polymer (A) with the polyvalent metal compound (B) thereby resulting in a peak ratio (A_{1560}/A_{1700}) of the film of at least 0.25.

133. (previously presented) The process according to claim 132, wherein step (1) comprises forming the precursor film layer from a mixture of the poly(carboxylic acid) polymer (A) and the polyvalent metal compound (B).

134. (previously presented) The process according to claim 133, wherein step (1) is practiced such that a chemical equivalent of the polyvalent metal compound (B) to the carboxyl groups contained in the poly(carboxylic acid) polymer (A) is at least 0.2.

135. (previously presented) The process according to claim 132, wherein step (1) comprises forming the precursor film layer of multiple layers, wherein one of the layers

(a) is formed from the poly(carboxylic acid) polymer (A) and wherein another layer (b) is formed from the polyvalent metal compound (B) and adjoins the layer (a).

136. (previously presented) The process according to claim 135, wherein step (1) is practiced such that said one layer (a) formed from the poly(carboxylic acid) polymer (A) and said another layer (b) formed from the polyvalent metal compound (B) are alternately and adjoiningly arranged in order of (a)/(b), (b)/(a)/(b) or (a)/(b)/ (a).

137. (previously presented) The process according to claim 135, wherein step (1) is practiced so as to provide a chemical equivalent of the total (Bt) of the whole polyvalent metal compound (B) to the total (At) of carboxyl groups contained in the poly(carboxylic acid) polymer (A) based on all adjoining layers (a) and (b) which is at least 0.2.

138. (previously presented) The process according to claim 132, wherein the poly(carboxylic acid) polymer (A) exhibits an oxygen permeation coefficient of at most 1,000 cm^3 (STP)·μm /(m^2 ·day ·MPa) as measured through a film formed solely of the poly(carboxylic acid) polymer (A) under dry conditions of a temperature of 30°C and a relative humidity of 0%.

139. (previously presented) The process according to claim 132, wherein the polyvalent metal compound (B) is a divalent metal compound.

140. (previously presented) The process according to claim 132, wherein step (1) is practiced so that the film layer has a thickness of 0.001 μm to 1 mm.